

2.6 General Ledger

2.6.1 Objective

General Ledger is the sub-module in which all of the financial accounting data for the legal entity is recorded either manually or automatically through integrated processes. Business transactions with a financial accounting impact are posted to the General Ledger sub-module on a real-time basis either directly or through integration from other SCEIS solution modules and FI sub-modules. Reporting in the general ledger is available on-line with a range of sorting and presentation options. The general ledger functionality will be implemented without modifications. This functionality will be centrally implemented. In addition to General Ledger's core functionality, particular focus will be paid to developing crosswalks between the new financial system and current legacy systems. These crosswalks will go to/from the SCEIS solution system to/from STARS.

General ledger accounting will assist the State to meet its external accounting reporting requirements including fund accounting. Posting of entries in the general ledger are made using the accounts as defined in the chart of accounts. The State's current balance sheet accounts, revenue accounts, and objects and sub-objects will be replaced by the new general ledger accounts.

The SCEIS solution Financial General Ledger will allow the State to:

- Automatically and simultaneously post all sub-ledger items in the appropriate general ledger accounts (through reconciliation accounts)
- Simultaneously update the general ledger and cost accounting areas
- Real time evaluation of and reporting on current accounting data, in the form of account displays, financial statements and additional analyses

The general ledger will serve as a complete record of all business transactions for the State. It is the centralized, up-to-date reference for the rendering of accounts. Using the general ledger, the State will be able to check any financial transaction in any general ledger account in real-time processing by displaying the original documents, line items, and transaction figures at various levels.

The following three sub-ledgers will be implemented for the State:

- Accounts Payable
- Accounts Receivable
- Asset Accounting

Postings made to the sub-ledgers; Accounts Receivable, Accounts Payable and Asset Accounting, will flow into the general ledger through the use of reconciliation accounts. The sub-ledgers will allow the State to manage the various customers, vendors and assets individually and still have a consolidated amount posted to the respective balance sheet accounts. These balance sheet accounts are called reconciliation accounts. These reconciliation accounts will be identified in the customer and vendor master in the case of Accounts Receivable and Accounts Payable and are tied to the asset classes in Asset Accounting.

Each of the sub-ledgers is discussed in its own section of this document.

2.6.2 Process Definition

Master Data

The Fiscal Year Variant contains the definition of posting periods and special periods. It also determines whether the fiscal year is based on a calendar year (i.e., January through December). A variant is used in the SCEIS solution to store information about a particular component. The Fiscal Year Variant is used to identify how many periods are contained in a year and whether the fiscal year is based on a standard calendar year. Standard Fiscal Year Variants are already defined in the system and can be used as templates.

The State will use the year-independent fiscal year variant “PS” which has a non-calendar year from July 1 – June 30 with four special periods.

Posting periods are used to control whether a document can be posted in the system. The system derives the posting period from the posting date. If a posting period is closed then the system will not allow the document to be posted. When the posting date falls in the 12th period, the transaction may be posted into one of the special periods. System security will determine posting access to the special periods. The special periods are used to facilitate the year-end closing process. It is possible for more than one posting period to be open at a time. The State will use 16 posting periods, 12 regular/monthly periods and 4 special periods for year-end closing and CAFR purposes. The State will close its financial books on a monthly and yearly basis. The current

concept of a 13th month will be incorporated through funds management activities which will allow processing against prior year's budget for a to-be determined period of time.

A Field Status Variant is a collection of field status groups. A Field Status Group contains groups (categories) of individual fields. The individual fields are then categorized as one of the following:

- Suppressed: the field does not appear during document creation, maintenance or display
- Required: entry of a value in the field must be made during document creation
- Optional: entry of a value in the field is optional during document creation

When creating general ledger account master records, only the field status groups in the field status variant assigned to the company code are available. The State will use system delivered field status groups.

General ledger accounts are created at both the chart of accounts and company code levels. Each level contains different pieces of information. The method used to create/change/display master records depends upon the division of duties within the State's internal organization. Master records are typically accessed from the application side of the SCEIS solution and are processed on-line and in real time. When a user changes a master record, the change is effective immediately and can be immediately displayed. Information about the change (i.e., date, user ID, type of change) is recorded.

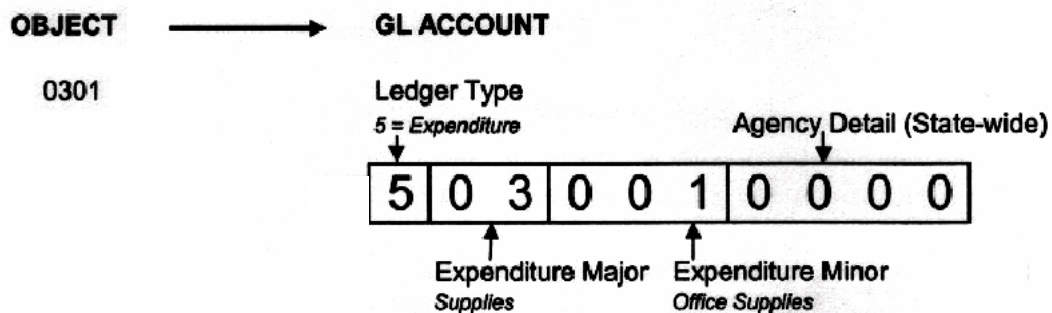
The State will use a single chart of accounts that will be centrally maintained. The general ledger accounts will be made of natural numbers and will be created in the following manner:

- Assets – 1000000000 – 1999999999
- Liabilities – 2000000000 – 2999999999
- Equity – 3000000000 – 3999999999
- Revenue – 4000000000 – 4999999999
- Expenditures – 5000000000 – 5999999999
- Operating Transfers/Other – 6000000000 - 6999999999

The State's current STARS object code structure, for revenue and expenditures, will be replaced by a general ledger account in the SCEIS solution. The balance sheet accounts will be replaced by

the assets, liabilities and fund balance accounts, the revenue accounts will be replaced by the revenue general ledger accounts and the object and sub-object codes will be replaced by the expenditures general ledger accounts. The first number in the general ledger account will represent the classification above. The second and third number in the general ledger account will represent the State's current major object code as used by STARS, where applicable. Numbers four through six will represent the minor object code, where applicable. By turning the minor object into a three-digit crosswalk, it will allow for future expansion, should the State have this need. The remaining four characters, for revenues and expenditures, will be reserved for expansion below the current STARS major/minor object code structure, should agencies require this level of detail.

Exhibit 2.6.2-1 Sample Crosswalk from STARS Object to SCEIS General Ledger Account



Materials will be mapped to general ledger accounts. Please see the Materials Management section for further information on this mapping.

Document Principle

Please see the General Finance section of this document for a full discussion on the document principle. As the document principle relates to general ledger, the following decisions were made:

- The State will use internally assigned numbers for all general ledger document types
- The State will be responsible for defining all number ranges
- The State will use standard SCEIS solution posting keys

Posting

Please see the General Finance section of this document for a full discussion on document posting. As document posting relates to general ledger, the following decisions were made:

- The State will use Enjoy postings for all of general ledger transactions

Validations, Substitutions & User Exits

Please see the General Finance section of this document for a full discussion on validations, substitutions and user exits. As those three items relate to General Ledger, the following decisions were made:

- The State will not have any validations, substitutions or user exits for general ledger processing
- It is noted that the need for this functionality may arise from the Agency Implementation Plans

Document Types

The State will post journal vouchers directly in the general ledger, which do not originate from a sub-ledger or another SCEIS solution component. Such entries could be to make corrections to the general ledger or part of the period end process.

In the SCEIS solution the State will be able to post only complete documents. Please see the General Finance section of this document for a full discussion on document types. As document types relate to general ledger, the following decisions were made:

- The State will use standard SCEIS solution document types for general ledger processing
- Additional document types have been recommended to segregate year-end closing adjustments, Comptroller General approved journal entries, and electronically passed journal entry documents
- It is noted that the need for additional document types may arise from the Agency Implementation Plans

Periodic Postings

Please see the General Finance section of this document for a full discussion on periodic postings. As periodic postings relate to general ledger, the following decisions were made:

- Blueprint sessions determined that there was not a need for centralized recurring documents, sample documents or account assignment models

- It is noted that the need for this functionality may arise from the Agency Implementation Plans. The project team will review and discuss with each agency the need for recurring or sample documents and account assignment models. Additional user roles may be required for agencies utilizing these types of transactions

Preliminary Postings

Please see the General Finance section of this document for a full discussion on preliminary postings. As preliminary postings relate to general ledger, the State will use Hold and Park functionality for general ledger processing.

Workflow

Please see the General Finance section of this document for a full discussion on workflow. As workflow relates to general ledger, the following decisions were made:

- The State will use workflow to facilitate the following general ledger processes:
 - Acceptance of a new general ledger master record.
 - Changes to a general ledger master record, including deletion
 - Journal entry approval by Agency supervisor
 - Journal entry approval by Comptroller General's office

Document Changes

Please see the General Finance section of this document for a full discussion on document changes. As document changes relate to general ledger, the State will use True Reversal functionality.

Clearing

Please see the General Finance section of this document for a full discussion on document clearing. As document clearing relates to general ledger, the State will not automatically clear differences.

Special General Ledger

Special general ledger transactions are multi-step transactions that, for reporting purposes, must be posted to a reconciliation general ledger account other than that defined in the customer or vendor master record for which the transaction is being processed.

Special general ledger transactions are transactions that logically belong to accounts in the sub-ledger (customer/vendor), but are not to be posted to the corresponding general ledger reconciliation account defined in the master record. Instead alternate general ledger reconciliation accounts allow these transactions to be reported separately on the Balance Sheet. Special general ledger transactions can be grouped into three basic categories:

- Bill of Exchange Related: Bill of Exchange processing is used to handle country specific requirements. The SCEIS solution provides special pre-configured programs and screens that use the special general ledger transaction functionality to meet these requirements.
- Down Payment Related: the SCEIS solution provides special pre-configured programs and screens that handle the requests, receipt and application of down payments. They can be used in the A/R or A/P modules and are contained on the standard SCEIS solution A/R and A/P menus. Down payment processing has also been integrated into the SCEIS solution dunning and payment processing programs.
- Other: miscellaneous types of business transactions use special general ledger transactions functionality

The State will use the down payment functionality of the Special General Ledger.

Closing

Closing is the periodic process of reviewing system reports and executing system programs in preparing the legal financial statements of the organization. Although managing the Posting Period Table is the only system requirement in the closing process, many tasks may be associated with finalizing the financial statements and preparing month end. The system provides reports and programs that fully support the closing process.

The closing of a period is performed in three steps:

- Pre-closing activities
- Financial Closing
- Managerial Closing

Pre-closing activities include:

- Post journal entries to record recurring entries and accruals

- Make sure all entries have been included from the entire system (depreciation, material valuations, salaries, invoicing complete, etc.)
- Make sure all external programs affecting the trial balance have been interfaced

Financial closing activities include:

- GR/IR Account Allocation
 - The Goods Receipt/Invoice Receipt (GR/IR) account is a clearing account for goods and invoices in transit. It is posted to as the offsetting entry whenever goods or invoices are received. It is the link between Purchasing and Accounts Payable
 - Before creating a Balance Sheet during closing, the GR/IR account is analyzed and the net balance is allocated in the GR/IR account to one of two general ledger accounts (depending on whether the balance is a net debit or credit) created to actually describe the net effect of the balance in the GR/IR account
- Executing the Financial Accounting Comparative Analysis
 - Compares totals contained in the indexes and documents (customers, vendors, general ledger accounts) with the corresponding account balances
- Create financial statements for review and analysis
- Post final adjusting entries

The same process is followed for year-end closing as that followed for period-end closing, with the addition of a requirement to carry forward account balances to the next year. The General Ledger Account Balance Carried Forward program processes general ledger accounts in the following manner:

- Revenue and expense accounts are closed out to retained earnings and start the new year with a zero balance
- Balance sheet accounts are carried forward to the new year with the year-end closing balance

Managerial closing activities include:

- Preliminary close of controlling accounting period
 - Reallocation and settlement of costs throughout the entire organization

- Review and analysis of internal reports
- Re-opening of the controlling accounting period to correct and adjust accounting data
- Run FI-CO reconciliation ledger
- Execute readjustment programs to ensure business areas are in balance

The following decisions were made regarding SCEIS closing activities:

- The State will produce the CAFR from the SCEIS solution and a combination of Business Warehouse reports/queries and Report Writer. Refer to the CAFR section for additional information
- The State will close periods on a monthly basis
- The State's, fully implemented, goal is to perform each month's closing activities within three days
- The State's, fully implemented, goal is to perform each year's closing activities within ten days
- The State will generate their specific list of closing activities during Realization

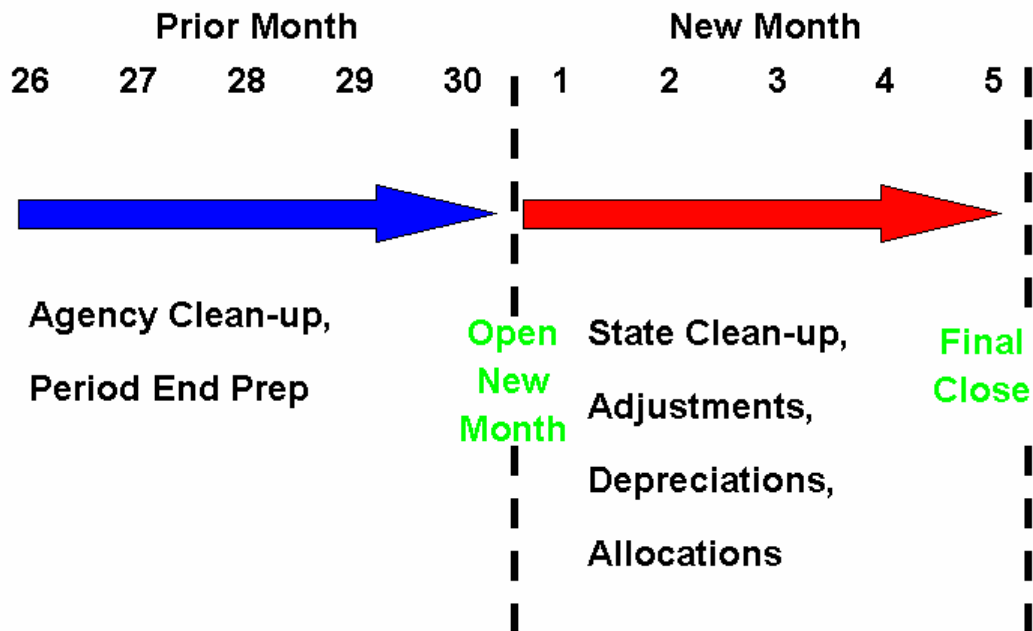
The closing schedule will be further defined during Realization. However the basic steps include both agency level activities and statewide activities. Some of those steps are listed below.

- Agency level
 - Agency data clean-up (Pre-Closing activity)
 - Period end preparation (Financial Closing activity)
- Statewide level
 - State data clean-up (Pre-Closing activity)
 - Adjustments (Financial Closing activity)
 - Depreciation (Pre-Closing activity)
 - Allocations (Managerial Closing activity)

Closing involves both systematic settings as well as business processes. In order to manage the business processes and system settings together, security parameters are enabled that allow or prevent users from posting transactions in the special periods (after period 13). Multiple periods

will remain open at one time and the number of open periods and duration they are open will be managed by the central finance team. The following exhibit identifies the calendar days within a month where multiple periods are open. In the exhibit, normal transaction processing occurs through day 30. At the beginning of day 1, adjustments, clean-up and other activity begins for the previous month. AT the same time, however, transactions are being processed for the next month as of business day 1. In this instance both the prior month and new month are open.

Exhibit 2.6.2-2 Sample Daily Timeline of Closing Activities



Taxes

Tax functionality in the system is supported in the Materials Management and Financial Accounting modules.

The SCEIS solution provides for different forms of taxation systems:

- Tax on Sales/Usage: Tax on the full sales value of good
- Withholding tax: Tax deducted at source

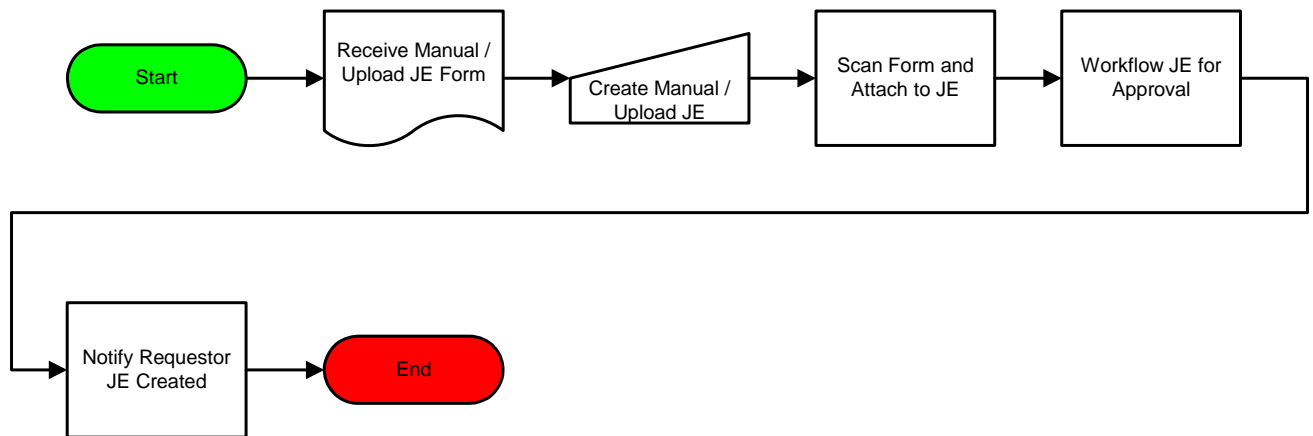
Sales and use taxes have been included within the Materials Management section. Refer to that section for additional details on managing the taxes.

Process Flows

The business processes relating to the General Ledger sub-module include the following:

1. General Ledger Journal Entries Manual. The manual creation of a journal entry begins with the submittal of the Manual Journal Entry form. Anyone can submit a Manual Journal Entry to accounting as long as it has the proper authorizations from within the agency prior to submittal. The authorization should at a minimum include a review as to whether the journal entry is valid, complete and accurate. Authorizations may include signature, e-mail, voicemail, etc. The form contains all of the pertinent data required to enter a journal entry, including date, customer, amount, valid coding block and signature. Once accounting receives the form, accounting checks the form for completeness again. Then accounting enters the journal entry into the SCEIS solution. The SCEIS solution performs the system checks against the budget, if applicable. Accounting scans the Manual Journal Entry Form and attaches it to the SCEIS solution document. Workflow will then route the document to the appropriate approvers who must either approve or reject the document. Workflow will notify the original requestor that the journal entry is created and supply the requestor the document number. This notification should be electronic in nature so as to assure complete auditability.

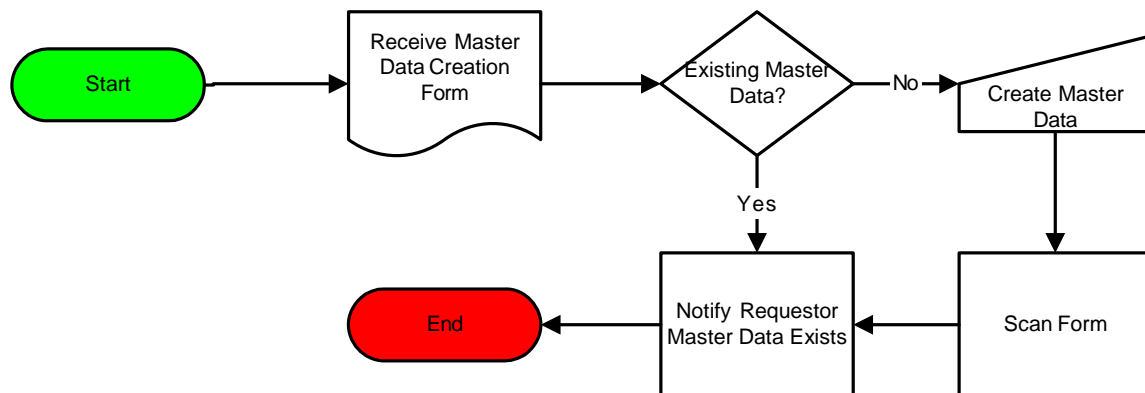
Exhibit 2.6.2-3 Manual/Upload Journal Entry Process



2. General Ledger Master Data Create/Change. The creation of master data is very important to the SCEIS solution and should be centrally maintained and controlled. Any general ledger additions to the master file should follow this process. The master data group receives a General Ledger Creation form. Anyone can submit a General Ledger

Creation form as long as it has the proper authorizations from within the agency prior to submittal. The authorization should at a minimum include a review as to whether the general ledger request is valid, complete and accurate. Authorizations may include signature, e-mail, voicemail, etc. The form contains all of the pertinent data required to enter a general ledger account, including name, type, account group, and signature. Once the master data group receives the form, they check the form for completeness again and validate that the general ledger account does not already exist in the SCEIS solution. Then the master data group enters the general ledger account into the SCEIS solution. The master data group scans the General Ledger Creation form and attaches it to the SCEIS solution general ledger account. It is the responsibility of the master data group to notify the original requestor that the general ledger account is created and supply the requestor the general ledger account number. This notification should be electronic in nature so as to assure complete auditability.

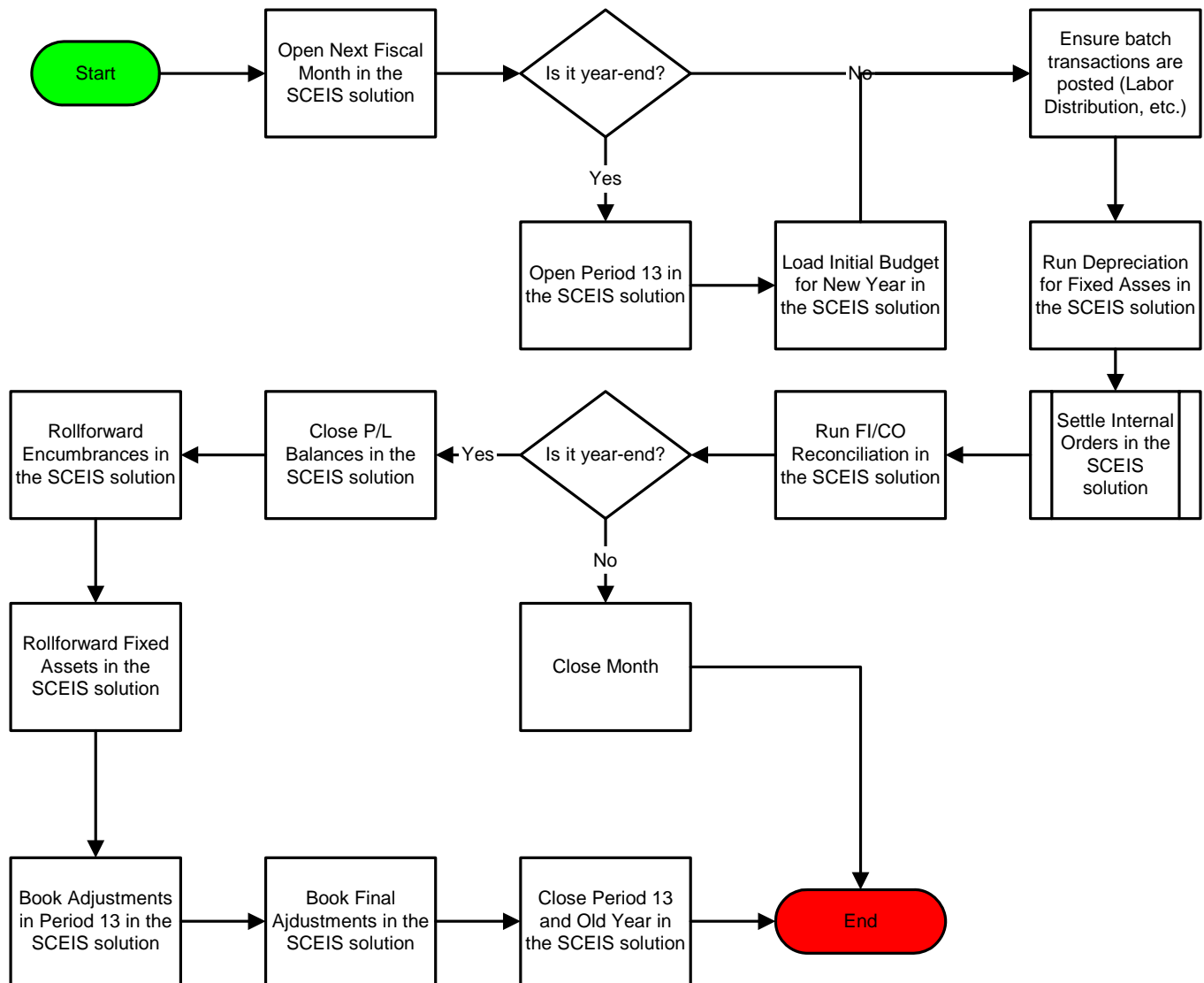
Exhibit 2.6.2-4 General Ledger Master Data Creation



3. **Period Close.** Period closing process begins by opening the next period for posting. Based on whether or not the next month begins a new fiscal year determines whether or not the initial budget is loaded at this time. Any batch postings scheduled must be processed and posted for the period prior to running the depreciation program in the SCEIS solution for Fixed Assets. All settlements and allocations must be run next for the period ending. Lastly the FI/CO reconciliation ledger must be run to validate all cross-postings between the financial module and the cost module. If this is year-end, then additional steps are required to close P/L balances, roll encumbrances forward, roll fixed

assets forward, and book any adjustments to the SCEIS solution. Once these steps are completed the period may be closed for posting.

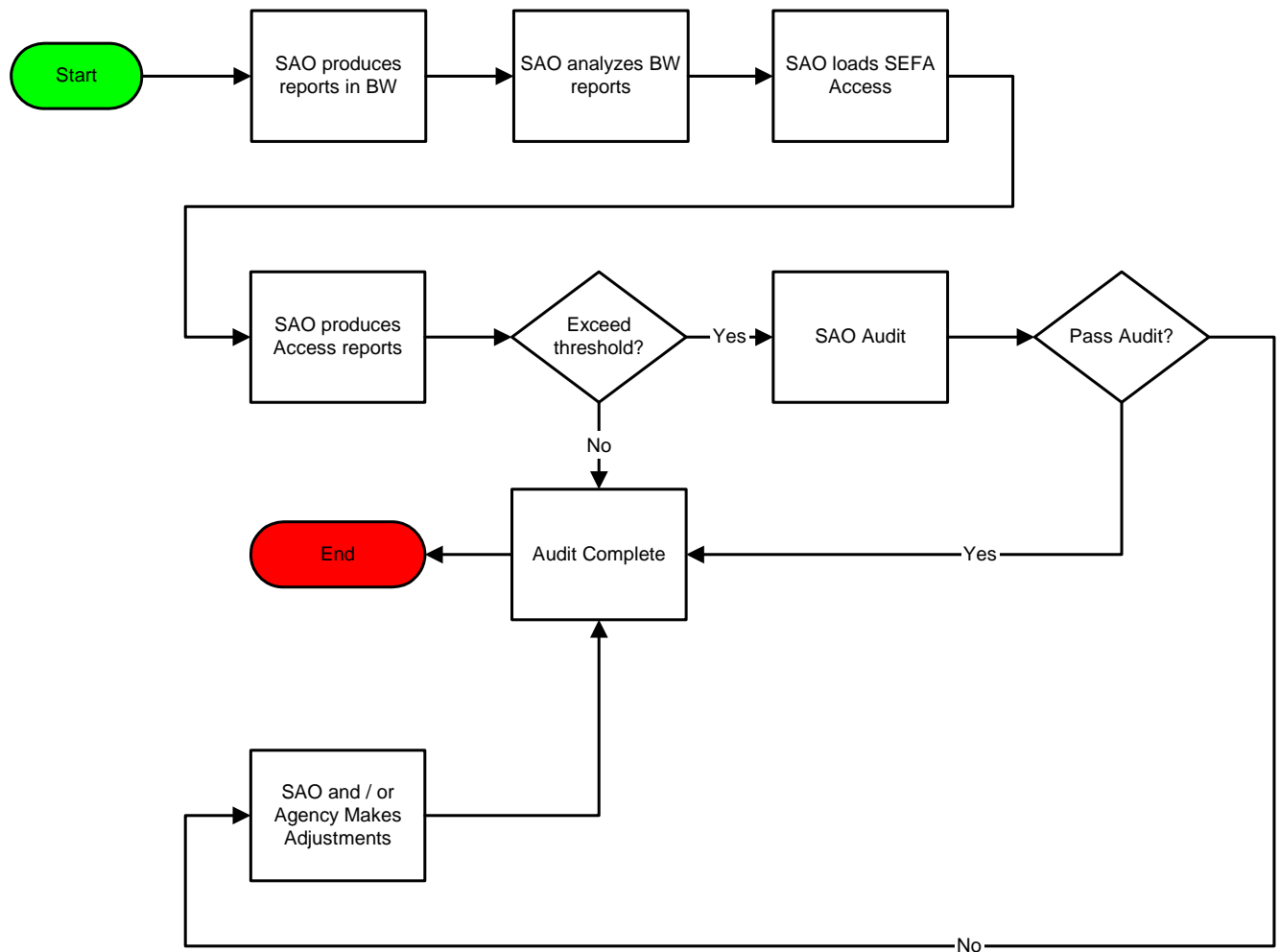
Exhibit 2.6.2-5 Period End Close Process



4. Single Audit. The State Auditors Office (SAO) begins the single audit process by drawing down and analyzing the relevant data from the statewide business warehouse. The SAO takes this information and loads it into their SEFA Access database for reporting purposes. The SAO then produces their reports from the database and analyzes

the information to determine to what extent, if any, the information exceeds pre-defined thresholds. For any values that exceed the pre-defined thresholds, the SAO performs a full audit. Successful completion of the audit may require that SAO and/or agencies make adjusting entries.

Exhibit 2.6.2-6 Single Audit Reporting Process



Benefits

The implementation of general ledger functionality will serve to benefit the individual agencies as well as the central operations of the State jointly. Through the General Ledger workshops, a number of initial benefits for the functions were identified. These include:

- Single COA and central maintenance

- Increased reporting available with detailed general ledger accounts
- Capturing and reporting balance sheet and profit/loss accounts at the state-wide level
- Streamlining the entering, review, and approval process of journal entries
- Reduction of paper and copying cost as a result of imaging
- Automatic processing of carry-forwards will save time and effort
- Single close state-wide will improve standardization while creating efficiencies
- Prevent changes on document accounting streams where adjustments have already been made (i.e. no negative expenditures)
- By having documents imaged and journal entry changes appended to those folders, staff will no longer have to pull files and annotate on those manually
- Increased security over changes in funding via journal entries
- Reduce the extent of closing packages required currently of agencies to only “off” the SCEIS solution transactions/estimates
- SAO should be able to work from the SCEIS solution download instead of individual agencies’ manually prepared documentation and submissions to SAO
- Real-time information and reporting, from both and agency level and a statewide level
- Multi-dimensional reporting available, not just “flat” reporting
- Eliminate the need for agencies to submit a Schedule of Federal Financial Assistance

Business Requirements

The following set of business requirements represent items that were discussed during the Business Blueprint workshops that can be classified in one of the following categories: 1)A new requirement (i.e. not identified in the original RFP); 2)A previous requirement that responding to a solution that has changed significantly (i.e. grants); or 3)A previous requirement that should be reviewed carefully with the solution as it may not fall in line with the solution best practice.

Please refer to the appendix of this document for the RFP requirements.

The system shall allow multiple years open at times with the ability to have warnings/controls to minimize errors. This is not a recommended practice to have more than one year open for any long duration. It is understandable that specific closing activities will require two years (the

current operating year and the previous year) open during the July timeframe. Failure to manage and close timely can cause substantial problems if not monitored heavily by the State.

The State will maintain all periods and postings at the State level within all modules. This functionality will be managed through the period closing functions within the general ledger as well as the closing functions managed separately within Materials Management.

Carry-forwards will be performed at the State level. Carry-forward rules will be established and performed by the central finance team for the statewide SCEIS solution.

Non-automated, interfaced, journal entries will be workflowed at least one level. Workflow will allow for the identification of an individual to approve the entry prior to posting in the accounting records.

Journal entries will be workflowed to the CG's office when legal budget is affected. Workflow will be established based on the guidelines/requirements of the State.

Journal entry document numbers will be assigned automatically, statewide. This will be managed through the number ranges for each of the Journal Entry document types.

Reporting

The system offers easy access to information on a real-time basis. Financial information can be reviewed by displaying the account balances and their line items as well as the documents that have been posted. Display parameters will determine the range of information for the account when displayed on the screen. For each period, the following is displayed:

- Total Debits
- Total Credits
- Balance DC (difference of debits and credits posted for the period)
- Account Balance (cumulative)

It is possible to drill-down from this view to see the line items that make up this balance and then the document that posted the line item. This is possible only if the Display Line Items indicator is marked in the general ledger account master record. This functionality is available for all customer, vendor, and general ledger accounts.

The following are initial functions available when displaying line items:

- Line Item Selection: used to select the type of line item to be viewed:
 - Open
 - Cleared
 - All
- According to their type
 - Normal
 - Noted
 - Parked
 - Special general ledger transactions (For customer and vendor line items)
 - Vendor/customer items (For customer and vendor line items)

The General Ledger workshops identified specific types of reporting needs for general ledger activities. For standard general ledger account activity and inquiry, many of the reporting needs will be supported through the usage of the SCEIS Solution and not through Business Warehouse functionality. The workshop subject matter experts from the State identified the following reporting requirements from general ledger functions:

Exhibit 2.6.2-7 General Ledger Reporting Needs

Report Name	Description	Standard Report
Account Balances by Period	This report shows balance totals by period for a general ledger account or a group of general ledger accounts. Drilldown capability exists to go to the line items that make up the balances.	Display Balances
Detail Line Items for a General Ledger Account	This report shows a line item display for a general ledger account or a group of general ledger accounts. These items can be sorted or filtered based upon any of the business objects that are included in the individual line items.	Display Line Items
Sales and Use Tax Details	This report details all taxes collected by user-defined parameters for Use Tax and Sales Tax.	Record of Use and Sales Taxes
Chart of Accounts Listing	This report lists out the complete chart of accounts based on user-defined parameters.	Chart of Accounts

InfoCubes represent predefined sets of data that will be accessible for authorized users from the SCEIS Business Warehouse. The InfoCubes contain information that is transferred from the production system into a repository on a predefined basis. The cubes are standard within the solution and will be reviewed by the project team to confirm applicability for the specific functional reporting needs as identified above.

Exhibit 2.6.2-8 General Ledger InfoCubes

InfoCube Name	Purpose/Description
General Ledger (New): Transaction Figures	This InfoCube contains all the detail transaction data from the postings occurring in the general ledger. The infocube includes most of the account assignment elements and fiscal year information.

Workflow

If a data entry clerk has parked a document, the clerk can manually contact the appropriate supervisor for approval of the parked document or use the SCEIS solution workflow capability. Listed below are the benefits of utilizing workflow:

- A tool for increasing the efficiency of office communication and organization
- Allows automated document release (posting the document) and/or approval procedures involving two persons
- Increases efficiency of business processes by linking tasks to employees or departments within the organization
- Reduces time and cost in managing business processes by coordinating people, work steps and the data to be processed
- Increases transparency and quality

Through workflow, multiple approval processes can be configured. When a document is parked, it is triggered by threshold amounts for release to be approved. However, only three levels of amount approvals are possible. The amount-based release procedure will determine which person of responsibility should be notified (the approval path between employees or organizational departments must be configured), and the system will automatically place a message in the approver's mailbox to review the parked document. Upon review, the approver can complete (insert additional required information), approve or reject the parked document. If rejected, a mail

message will be sent to the originator of the parked document. If completed, the parked document is ready to be posted (called “Release” in workflow).

If certain information is not available during document creation, the document can be saved as a held document. As with a parked document, when a held document is saved, no financial accounting entries are posted. Holding a document differs from parking a document in the following ways:

- The User assigns a temporary document number to the held document, which is controlled by the User ID. Others cannot view or change this held document
- Held documents cannot be viewed in Account Display. Held documents can only be displayed during standard document entry time using the Open Held Document push-button

The State will use workflow to facilitate the following general ledger processes:

- Acceptance of a new general ledger master record
- Changes to a general ledger master record, including deletion
- Journal entry approval by Agency supervisor
- Journal entry approval by Comptroller General’s office

Imaging

Imaging requirements have been identified for the documents that impact the general ledger processes. Imaging within General Ledger refers to the scan and capture of information that is required to be maintained for the accounting document based on specified business rules or other requirements. The following table identifies the types of documents and information to be included in the imaging process and the point in the process to which the imaging activities would generally occur.

Exhibit 2.6.2-9 General Ledger Imaging Integration Points

Scanned Documentation	Approval Process	Imaging Integration Point
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Scanned Documentation	Approval Process	Imaging Integration Point
Manual Journal Entry Form	Yes	Agency personnel would attach the form submitted to the General Ledger supervisor after the journal entry has been created and while the journal entry is in the pending status for approval.
General Ledger Master Data Form	Yes	Agency personnel would attach the form submitted to the General Ledger supervisor after the general ledger master record has been created and while the general ledger master record is in the pending status for approval.
Any additional relevant Journal Entry documentation	No	Agency personnel would attach any additional journal entry documentation deemed appropriate by the supervisor to the journal entry as a part of a recordation of activities.

User Roles

Based on the business processes supporting General Ledger, the following standard roles have been identified. Within General Ledger, supporting team members have been identified in the business processes to create transactions to support the fulfillment of the payable processes.

Exhibit 2.6.2-10 General Ledger Standard User Roles

User Role	Description
General Ledger Master Record Maintenance	General Ledger Master Record Maintenance users will be able to create and maintain master data including editing General Ledger account information
General Ledger Accountant	Users will be able to process General Ledger documents including journal entries. Users will not be able to approve General Ledger documents or perform closing activities.
General Ledger Supervisor	Users will have access to view and approve all General Ledger documents including journal entries. Users will not be able to create General Ledger documents or perform closing activities.
General Ledger Periodic Posting	Users can perform periodic posting functions such as creating recurring documents and running the recurring posting program.
General Ledger Viewer	Users will be able to execute General Ledger reports to include General Ledger account balances, as well as

User Role	Description
	financial statements to include Balance Sheet, Cash Flow Statement and Profit and Loss Statement
General Ledger Closer	Users can perform all General Ledger closing activities.
General Ledger Comptroller General	Users will be able to perform audits to General Ledger documents and approve / disapprove as necessary.